

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)
)
 Petitioner,)
) MISC. NO.
 v.)
) HON.
LYNDEZEA DEDVUKAJ,)
)
 Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Tammy Linn is a duly commissioned Revenue Agent employed in the office of the Area Director, Small Business/ Self-Employed Compliance, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Lyndezea Dedvukaj, resides at 44288 Felstone, Sterling Heights, MI 48313, which is within the jurisdiction of this Court.

4. Revenue Agent Tammy Linn is conducting an investigation into the tax liability of Lyndezea Dedvukaj for the Form 1040 for the calendar years ended December 31, 2014, and December 31, 2015, as set forth in the Declaration of Revenue Agent Tammy Linn attached hereto as Exhibit A.

5. The respondent, Lyndezea Dedvukaj, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On May 3, 2017, an Internal Revenue Service summons was issued by Revenue Agent Tammy Linn directing the respondent, Lyndezea Dedvukaj, to appear before her on May 16, 2017, at 12:00 PM to testify and to produce for examination the books, records, and other documents demanded in the summons. An attested copy of the summons was served on the respondent, Lyndezea Dedvukaj, on May 3, 2017, by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evidenced in the certificate of service on the reverse side of the summons. The summons is attached hereto and incorporated herein as Exhibit B.

7. On May 16, 2017, the respondent, Lyndezea Dedvukaj, failed to appear for the meeting with Revenue Agent Tammy Linn.

8. On May 24, 2017, a letter was sent to the respondent, Lyndezea Dedvukaj, by the Associate Area Counsel of the Internal Revenue Service, scheduling a last chance appointment to meet with Revenue Agent Tammy Linn on June 8, 2017, at 9:00 AM, to give testimony and to produce for examination the books, papers, records, or other data as described in said summons. This letter is attached hereto as Exhibit C.

9. On June 8, 2017, the respondent did not appear for the scheduled meeting. The respondent's refusal to fully comply with the summons continues to date as set forth in the Declaration of Revenue Agent Tammy Linn attached hereto as Exhibit A.

10. The books, papers, records, or other data sought in the summons are not already in possession of the Internal Revenue Service.

11. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

12. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the tax liability of Lyndezea Dedvukaj for the Form 1040 for the calendar years ended

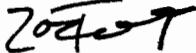
December 31, 2014, and December 31, 2015, as is evidenced by the Declaration of Revenue Agent Tammy Linn attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

- a. That the Court issue an order directing the respondent, Lyndezea Dedvukaj, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
- b. That the Court enter an order directing the respondent, Lyndezea Dedvukaj, to obey the summons by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Agent Tammy Linn or any other proper Agent or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Agent Tammy Linn or any other proper Agent or employee of the Internal Revenue Service.
- c. That the United States recover its costs in maintaining this action.

d. That the Court grant such other and further relief as is just and proper.

Daniel L. Lemisch
Acting United States Attorney

/s/ Zak Toomey 
ZAK TOOMEY (MO61618)
Assistant United States Attorney
Eastern District of Michigan
211 W. Fort St.
Suite 2001
Detroit, Michigan 48226
(313) 226-9617

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

List of Exhibits:

Exhibit A - Declaration of Revenue Agent Tammy Linn

Exhibit B - Summons issued to Lyndezea Dedvukaj

Exhibit C - Last Chance letters to Lyndezea Dedvukaj

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Civil Action No.
)
LYNDEZEA DEDVUKAJ,)
)
Respondent.)

DECLARATION

Tammy Linn declares:

1. I am a duly commissioned Revenue Agent employed in the Small Business/Self-Employed Division Midwest Compliance Area of the Internal Revenue Service at 1270 Pontiac Road, Pontiac, Michigan 48340.
2. In my capacity as a Revenue Agent I am conducting an investigation into the tax liability of Lyndezea Dedvukaj for the Form 1040 for the calendar periods ending December 31, 2014 and December 31, 2015.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on May 3, 2017, an administrative summons, Internal Revenue Service Form 2039, to Lyndezea Dedvukaj, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit B.
4. In accordance with Section 7603 of Title 26, U.S.C., on May 3, 2017, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Lyndezea Dedvukaj, by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evidenced in the certificate of service on the reverse side of the summons.

5. On May 16, 2017, the respondent, Lyndezea Dedvukaj, failed to appear at the summons meeting.

6. On May 24, 2017, Associate Area Counsel for the Internal Revenue Service sent the respondent, Lyndezea Dedvukaj, a letter scheduling a last chance appointment for June 8, 2017, at 9:00 a.m. to comply with the summons. A copy of the last chance letter is attached to the petition as Exhibit C.

7. On June 8, 2017, the respondent, Lyndezea Dedvukaj, did not appear for the scheduled appointment. The respondent's refusal to comply with the summons continues to the date of this declaration.

8. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Service for issuance of a summons have been taken.

10. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of Lyndezea Dedvukaj for the Form 1040 for the calendar periods ending December 31, 2014 and December 31, 2015.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 22 day of June, 2017.



Tammy Kinn, Revenue Agent



Summons

In the matter of Lyndezea Dedvukaj and Vasel Dedvukaj 44288 Felstone, Sterling Heights, MI 48313

Internal Revenue Service (Division): SB/SE

Industry/Area (name or number): 2

Periods: January 1, 2014 through December 31, 2015

The Commissioner of Internal Revenue

To: Lyndezea Dedvukaj

At: 44288 Felstone, Sterling Heights, Michigan 48313

You are hereby summoned and required to appear before Revenue Agent Tammy Linn or her designee # 0237406

an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all books and records provided to your tax preparer used to prepare the 2014 and 2015 form 1040 individual Income Tax Return, to include but not limited to:

Identification of Taxable and Non-Taxable income

Reconciliation of Gross Receipts for self-employment income shown on the Schedule C returns

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1270 Pontiac Rd., Pontiac Michigan 48340 248-874-2290

Place and time for appearance at 1270 Pontiac Rd., Pontiac, Michigan 48340

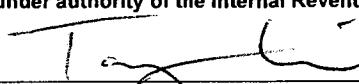


Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 16 day of May 2017 at 9 o'clock a m.
Issued under authority of the Internal Revenue Code this 3 day of May, 2017.


Signature of issuing officer
John F. Copenhagen

Signature of approving officer (if applicable)

Revenue Agent

Title

Group Manager

Title

Original — to be kept by IRS

EXHIBIT B



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	5/3/17	Time	11:02 am
------	--------	------	----------

How Summons Was Served

- I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Jacelyn Therese Weber Loiacono
- I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Vasel Dedvukaj
44288 Felstone, Sterling Heights, Michigan 48313

Signature	<u>Taylor</u>	Title	Revenue Agent
-----------	---------------	-------	---------------

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given

<input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.	<input type="checkbox"/> I gave notice by handing it to the noticee.
<input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).	<input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned.
<input type="checkbox"/> No notice is required.	

Signature	Title
	Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF DIVISION COUNSEL
SMALL BUSINESS/SELF-EMPLOYED
ALLY DETROIT CENTER
500 WOODWARD AVE.
SUITE 1300, STOP 31
DETROIT, MICHIGAN 48226-6516
(313) 628-3100
FAX: (855) 622-5012

CC:SB:4:DET:GL-116689-17
ATFerguson

Lyndezea Dedvukaj
44288 Felstone
Sterling Heights, MI 48313.

Date: MAY 24 2017

Dear Mr. Lyndezea Dedvukaj:

Small Business/Self-Employed Collection, Central Area of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on May 3, 2017. Under the terms of the summons, you were required to appear before Revenue Agent Tammy Linn on May 16, 2017.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Tammy Linn
Date: June 8, 2017
Time: 9:00 a.m.
Address: 1270 Pontiac Road
Pontiac, MI 48340

GL-116689-17

- 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Agent Tammy Linn at (248) 874-2290.

Sincerely yours,

151
ROBERT D. HEITMEYER
Associate Area Counsel
(Small Business/Self-Employed)

Cc: Joseph Falcone, P.C.
Attn: Joseph Falcone
3000 Town Center
Suite 2370
Southfield, MI 48075-1192

5/24/17 ✓ ^{onate} 5-24-17 N S 12 ✓ ATF
5/24/17